

M/S Siddhu Mal Paper Conversion Com Pvt. Ltd.

Authority for Advance Ruling — Uttar Pradesh

Order No. 02

Dated 21.03.2018

Q Questions Before the Authority

- Whether the requirement of e-way bill 02 is mandatory for the transportation of the following products by the applicant unit

F Facts

The applicant sought an advance ruling regarding the mandatory requirement of e-way bill 02 for the transportation of various paper-based products, including laminated paper, wax-coated paper, and scrap. The applicant provided a list of five items with their respective HSN codes and compositions for consideration by the Authority for Advance Ruling.

H Ruling

The authority did not provide a ruling on the merits of the application. The applicant's counsel informed the authority that a decision had been taken to implement the national e-way bill system in the near future, which would render the state-specific e-way bill 02 obsolete. Consequently, the applicant requested to withdraw the application, and the authority treated the application as 'Not press' and disposed of it accordingly.

R Reasoning

During the hearing, the applicant's counsel stated that the national e-way bill system was set to be implemented shortly, which would automatically supersede the state's e-way bill 02 requirement. Given this development, the applicant expressed that there was no longer a need for a ruling on the specific question raised. The authority accepted this position and disposed of the application as withdrawn by the applicant.

P Provisions Relied On

Section 98 of the CGST Act, 2017

Section 98 of the UP GST Act, 2017

! For the Practitioner

This order is **procedural in nature** and does not provide any substantive interpretation of the law regarding e-way bill requirements. It serves as a record of the **withdrawal of the application** by the applicant due to the impending implementation of the national e-way bill system. Practitioners should note that this order does not settle any legal questions regarding the classification or transportation requirements of the listed products.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> up_aar_02_21.03.2018_spccpl.pdf

Prepared 16-10-2026.

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